

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE BOARD OF ACCOUNTANCY

In the Matter of
Joseph G. Komro, Jr.
Certificate to Practice No. 21670

**FINDINGS OF FACT,
CONCLUSIONS,
AND RECOMMENDATION**

The above-entitled matter came on for a prehearing conference before Administrative Law Judge Steve M. Mihalchick on December 13, 2005, at the Office of Administrative Hearings in Minneapolis, Minnesota. Gregory P. Huwe, Assistant Attorney General, 445 Minnesota Street, Suite 1800, St. Paul, Minnesota 55101-2134, appeared on behalf of the Board of Accountancy ("the Board"). There was no appearance by or on behalf of the Respondent, Joseph G. Komro, Jr. The record in this matter closed on December 13, 2005.

This Report is a recommendation, not a final decision. The Board will make the final decision after a review of the record. The Board may adopt, reject or modify the Findings of Fact, Conclusions, and Recommendations contained herein. Pursuant to Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and present argument to the Board. Parties should contact Doreen Frost, Executive Secretary, Board of Accountancy, Suite 125, 85 East Seventh Place, St. Paul, Minnesota 55101, (telephone no. (651) 296-7937), to ascertain the procedure for filing exceptions or presenting argument.

If the Board fails to issue a final decision within 90 days of the close of the record, this report will constitute the final agency decision under Minn. Stat. § 14.62, subd. 2a. The record closes upon the filing of exceptions to the report and the presentation of argument to the Board, or upon the expiration of the deadline for doing so. The Board must notify the parties and the Administrative Law Judge of the date on which the record closes.

Under Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail or as otherwise provided by law.

STATEMENT OF ISSUES

The issues in this contested case proceeding are whether or not Respondent failed to report completion of 120 of mandatory Continuing Professional Education credits to the Board for the years ending June 30, 2002, 2003 and 2004 in violation of Minn. Stat. § 326A.04, subd. 4 (2005) and Minn. R. 1105.3000, 1105.5600, and 1105.7800 (2005).

Based upon all of the files and proceedings herein, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. The Board of Accountancy issued the Respondent, Joseph G. Komro, Jr., a CPA certificate on January 1, 1980.

2. The Notice of and Order for Prehearing Conference and Hearing in this matter was served upon the Respondent by certified and first class mail on November 1, 2005, at 651 Mackubin Street N., St. Paul, MN 55103, Respondent's last known address. Respondent signed a receipt of the mailing and the receipt was returned to the Attorney General's office.

3. The Notice of and Order for Prehearing Conference and Hearing mailed to the Respondent included the following notice:

The Respondent's failure to appear at the prehearing conference or the hearing may result in a finding that the respondent is in default, that the Board's allegations or issues contained in this Notice and Order may be accepted as true and its proposed action may be upheld.

4. The Respondent did not file any Notice of Appearance with the Administrative Law Judge or make any prehearing request for a continuance or any other relief. The Respondent did not appear at the prehearing conference scheduled for April 22, 2004, or have an appearance made on his behalf.

5. Respondent has failed to report completion of 120 hours of mandatory Continuing Professional Education credits to the Board during the years ending June 30, 2002, 2003 and 2004 in violation of Minn. Stat. § 326A.04, subd. 4 (2005) and Minn. R. 1105.3000, 1105.5600, and 1105.7800 (2005).

6. Because the Respondent failed to appear at the prehearing conference in this matter, he is in default. Pursuant to Minn. R. 1400.6000, the allegations contained in the Notice of and Order for Prehearing Conference and Hearing are hereby taken as true and incorporated into these Findings of Fact.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, and 326A.08 (2005).
2. The Board has given proper notice of the hearing in this matter and has fulfilled all relevant substantive and procedural requirements of law or rule.
3. The conduct described in the Notice of and Order for Prehearing Conference and Hearing constitutes a violation of Minn. Stat. § 326A.04 (2005), and Minn. R. 11045.1200, 1105.3000, 1105.5600, and 1105.7800 (2005).

Based upon the foregoing Conclusions, the Administrative Law Judge makes the following:

RECOMMENDATION

IT IS HEREBY RECOMMENDED: that disciplinary action be taken against the CPA certificate of Joseph G. Komro, Jr.

Dated this 4th day of January, 2006

s/Steve M. Mihalchick

STEVE M. MIHALCHICK
Administrative Law Judge

Reported: Default

NOTICE

Pursuant to Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail.